

IN THE HIGH COURT OF JUDICATURE AT PATNA
CRIMINAL MISCELLANEOUS No.65245 of 2023

In
CRIMINAL MISCELLANEOUS No.26200 of 2023

Arising Out of PS. Case No.-1218 Year-2022 Thana- KHAGARIA District- Khagaria

SHIVANI KUMARI DAUGHTER OF SHAMBHU KUMAR SINHA
RESIDENT OF JAY PRAKASH NAGAR, P.S. - KHAGARIA, DISTRICT -
KHAGARIA

... .. Petitioner/s

Versus

THE STATE OF BIHAR

... .. Opposite Party/s

Appearance :

For the Petitioner/s : Mr.Ashutosh Kumar Singh, Advocate.
For the Opposite Party/s : Mr.Akshay Lal Pandit, APP.

CORAM: HONOURABLE MR. JUSTICE PURNENDU SINGH
ORAL ORDER

2 01-12-2023 Heard Mr. Ashutosh Kumar Singh, learned counsel

appearing on behalf of the petitioner and Mr. Akshay Lal Pandit,

learned APP for the State.

2. Learned counsel appearing on behalf of the
petitioner submits that the permanent auditor could not be
appointed by the Company in terms of the Statutory Provision
of the Companies Act and as such he could only produce
income tax return which has been brought on record by way of
Annexure-3 to the modification application and on these ground
learned counsel seeks modification of the condition imposed
vide bail granting order dated 07.07.2023 to the extent that in
place of “producing the audit report of the Bank duly certified



by the Chartered Accountant for the current financial year before the court below as well as the return filed before the Registrar of the Companies”, “the annual income tax return filed for the assessment year 2022-23 which the petitioner has brought on record by way of Annexure-3” may be made condition to be produced before the court below.

3. Considering the aforesaid submission made on behalf of the petitioner as well as perusal of the pleadings made in the modification application and the affidavit, the modification application is allowed. The order dated 07.07.2023 passed in Cr. Misc. No. 26200 of 2023 is modified to the extent that in place of “producing the audit report of the Bank duly certified by the Chartered Accountant, it may be substituted by “to produce income tax return filed for the assessment year 2022-23”.

4. The other parts of the order shall remain intact.

5. As a consequence of such modification, time granted in Para-6 of the order dated 07.07.2023 is extended for a further period of three weeks.

6. The modification application stands disposed of.

(Purnendu Singh, J)

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